

MAHARASHTRA AUTHORITY FOR ADVANCE RULING

(constituted under section 96 of the Maharashtra Goods and Services Tax Act, 2017)

BEFORE THE BENCH OF

(1) Shri B. V. Borhade, Joint Commissioner of State Tax

(2) Shri Pankaj Kumar, Joint Commissioner of Central Tax

CSTIN Number, if any/ User-id		URD
Legal Name of Applicant		LIONS CLUB OF KOTHRUD PUNE CHARITABLE TRUST
Registered Address/Address provided while obtaining user id		201, 2 nd FLOOR, LOTUS RESIDENCY, OPPO TO LANE JOSHIS RAILWAY MUSEUM, KOTHRUD, PUNE 411038
Details of application		GST-ARA, Application No. 15 Dated 25.04.2018
Concerned officer		Division IV (Kothrud) CGST Pune II Commissionerate.
Nature of activity(s) (proposed / present) in respect of which advance ruling sought		
A	Category	
B	Description (in brief)	Lions Clubs and Lions Districts consist of association of persons, joined together to undertake social activities without any profit motive. Funds collected as fees are pooled together to be expended for meeting expenses & forwarding to international office for administrative expenses. Surplus if any is used for Charitable activities.
Issue/s on which advance ruling required		(vi) whether applicant is required to be registered under the Act
Question(s) on which advance ruling is required		As reproduced in para 01 of the Proceedings below.

PROCEEDINGS

(under section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

The present application has been filed under section 97 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017 [hereinafter referred to as "the CGST Act and MGST Act"] by LIONS CLUB OF KOTHRUD PUNE CHARITABLE TRUST, the applicant, seeking an advance ruling in respect of the following questions :

Since the amount collected by individual Lions clubs and Lions District is for convenience of Lion members and pooled together only for paying Meeting expenses & communication expenses and the same is deposited in single bank account. As there is no furtherance of business in this activity and neither any services are rendered nor any goods are being traded. Whether registration is required?



The Preliminary hearing in the matter was scheduled for 19.06.2018, but the applicant has filed adjournment letter dated 14.05.2018 received on 15.05.2018 stating that authorized representative is needed to travel to United Kingdom for the period starting from 12.06.2018 to 23.06.2018 and therefore he would not be able to attend the Preliminary hearing. As per request of Applicant the case was rescheduled for 26.06.2018.

Meanwhile the applicant filed letter dated 22.05.2018 received on 22.05.2018 in this office by mail requesting permission to withdraw the application, stating that mistakenly we have paid the fees and filed the application on the name of 'Lions club of Kothrud Pune Charitable Trust'. The question raised in the application of advance ruling does not apply to the said organization in the first instance.

The request of the applicant to withdraw the application voluntarily and unconditionally is hereby allowed without going into the merits or detailed facts of this advance ruling application by this authority.

ORDER

(under section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

NO.GST-ARA- 15/2018-19 /B-

71

Mumbai, dt.

25/07/2018

The Application in GST ARA form No. 01 of M/s. LIONS CLUB OF KOTHRUD PUNE CHARITABLE TRUST vide reference no. 15 dated 25.04.2018 is disposed off as being withdrawn unconditionally..

PLACE - Mumbai

DATE - 25/07/18



B. V. BORHADE
(MEMBER)

PANKAJ KUMAR
(MEMBER)

Copy to:-

1. The applicant
2. The concerned Central / State officer
3. The Commissioner of State Tax, Maharashtra State, Mumbai
3. The Chief Commissioner of Central Tax, Churchgate, Mumbai.

CERTIFIED TRUE COPY

ADVANCE RULING AUTHORITY
MAHARASHTRA STATE, MUMBAI